

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ASEAN JAYA SHIPPING LTD.,
S.A.,
Petitioner,

- versus -

C.T.A. CASE NO. 4165

COMMISSIONER OF CUSTOMS,
Respondent.
X - - - - - X

INTERNATIONAL COSTPLUS
VENTURES INC. (SAIPAN),
Petitioner,

- versus -

C.T.A. CASE NO. 4167

THE COLLECTOR OF CUSTOMS
and THE COMMISSIONER OF
CUSTOMS,
Respondent.
X - - - - - X

R E S O L U T I O N

It appearing, after careful appraisal and consideration of the pleadings and records of these cases, that:

1. A formal (or signed) decision has not yet been rendered by the Collector of Customs;
2. The decision of the Commissioner of Customs, which is being assailed as null and void by petitioners, appears to have been rendered not in consonance with procedural requirements;

The Court RESOLVED to remand these cases to the Bureau of Customs for further proceedings and to lift

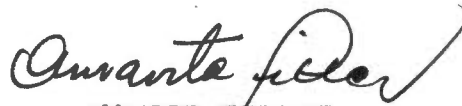
RESOLUTION -
CTA CASES NOS. 4165 &
4167

- 2 -

the corresponding writs of injunction herein issued.

SO ORDERED.

Quezon City, Metro Manila, February 11, 1988.



AMANTE FILLER
Presiding Judge



ALEX Z. REYES
Associate Judge



CONSTANTE C. ROAQUIN
Associate Judge